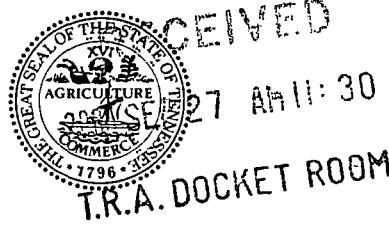


# TENNESSEE REGULATORY AUTHORITY

Ron Jones, Chairman  
Deborah Taylor Tate, Director  
Pat Miller, Director  
Sara Kyle, Director



460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

September 27, 2005

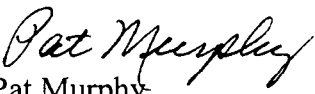
Mr Archie R. Hickerson  
Director-Regulatory Affairs  
Atlanta Gas Light Company  
5100 E. Virginia Beach Boulevard  
Norfolk, Virginia 23502

Re: **Docket Nos. 04-00402 and 04-00403** – Chattanooga Gas Company Actual Cost Adjustment (ACA) and Incentive Plan Account (IPA) audits

Dear Archie.

By letters dated September 13, 2005 and September 21, 2005 the Company has requested until October 7 to respond to the Audit Staff's recommendations and conclusions found in its audit report issued September 9. As a result, the audit report cannot be placed before the Directors for their consideration until the November 7, 2005 Authority Conference. The Audit Staff does not object to the Company's request.

Sincerely,

  
Pat Murphy  
Manager-Energy and Water  
Utilities Division  
Pm05-48

cc: Chairman Ron Jones  
Richard Collier, General Counsel  
Darlene Standley, Chief  
David Foster, Deputy Chief